
STATUTORY INSTRUMENTS

1997 No. 2196

The Gaming Duty Regulations 1997

PART II

PAYMENTS ON ACCOUNT

Application of Part II

3. The obligations imposed by this Part of these Regulations apply to any person who is a registered provider.

The obligation to make payments on account

4. For every quarter every registered provider shall make a payment on account of the duty that is likely to be chargeable on any premises of which he is the provider.

The amount

5.—(1) Subject to regulation 6 below, the amount of any payment on account of duty shall be calculated in accordance with this regulation.

(2) The gross gaming yield for the quarter shall be calculated, treating the quarter as an accounting period.

(3) The rates specified in the following Table shall be applied to the parts so specified of the gross gaming yield in that quarter from the premises and the results shall be aggregated.

(4) That aggregate shall be the amount of the payment on account.

TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £225,000	2 ½ per cent.
The next £1,125,000	12 ½ per cent.
The next £1,350,000	25 per cent.
The remainder	33 ⅓ per cent.

Gaming that does not take place throughout a quarter

6.—(1) This regulation applies where dutiable gaming takes place on any premises during a quarter but that gaming does not take place throughout that quarter.

(2) In any quarter the duration of the dutiable gaming shall be treated as being the number of days from the first day on which dutiable gaming took place in that quarter until the last day on which it took place, including both the first day and last day.

(3) If dutiable gaming did not take place on the last day of the preceding accounting period the first day on which it shall be treated as taking place shall be the first day on which it actually took place.

(4) In any other case the first day on which the dutiable gaming shall be treated as taking place shall be the first day of the quarter.

(5) The dutiable gaming shall be treated as ceasing on the last day on which it actually took place.

(6) For the purpose of determining the amount of the payment on account each of the parts of the gross gaming yield specified in the first column of the Table in regulation 5 above, other than the last, shall be reduced by multiplying that part by the duration of the dutiable gaming (determined in accordance with this regulation) and dividing the result by the number of days in the quarter.